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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450 on May 11, 2007.

Daniel P. Cillo
Daniel P. Cillo, Registration No. 25,108

Date of Signature: May 11, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of)	Examiner Melissa Thompson
)	
Robert Draper)	Entitled: Integral Air Preheater And
)	Start-Up Heating Means For Solid
Serial No. 10/729,198	(Oxide Fuel Cell Power Generators
)	
Confirmation No. 2429)	Group Art Unit 1745
)	
Filed December 5, 2003)	Attorney Docket No. 2003P17845US

Response and Amendment

Eckert Seamans Cherin & Mellott, LLC
600 Grant Street – 44th Floor
Pittsburgh, Pennsylvania 15219
May 11, 2007

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

This is an amendment to a non-final Office Action dated February 21, 2007.

Amendment to the Specification begins on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Remarks begin on page 13 of this paper.